CHAPTER XIX.

PRICE LIST AND VALUATION OF SUPPLIES.

281. *Rate list.*—Soon after the contracts for the year are approved and finally fixed, the office of the Superintendent, Government Printing and Stationery, shall proceed to prepare a price list for the year. The price list will include all articles printed in the annual indent form for stationery. Rates for articles of a special nature are not printed therein.

282. *Supply of price list.*—A copy of the printed price list will be forwarded to indenting officers only when called for. Supplies of stationery issued from the Stationery Stores, Bombay, are made on a quantitative basis and therefore it is not necessary for each indenting officer to obtain same from the stationery office.

283. *Mode of preparing rate list.*—The stationery office of the Government of Bombay is a service department and as such departmental charges are not to be levied by that office on the contract prices of the articles of stationery, etc., supplied by that office to officers of the Government of Bombay (Government Resolution, General Department, No. 5013, dated 12th June 1929).

284. *Procedure.*—The prices will therefore be fixed in accordance with the procedure outlined below :—

Three series of rates as under are now worked out by the stationery office :—

1. For valuing the supplies made during the year.
2. For valuing the balance left at the end of the year.
3. For charging the supplies made on payment during the year.

(*a*) For working out the rates for item No. 1, the following method is adopted :—The total quantity of each article issued during the year is first allocated between (*i*) the opening balance and (*ii*) the new purchases made during the year. For the opening balance, the value of the closing balance is taken and the new purchases are priced at the rates actually paid for each supply received in the stores in the order of date during the year. These two figures (the latter to the extent of the actual supplies) are totalled up and the average rate is struck off for valuing the supplies made during the year.

(*b*) Rates for stores mentioned at item No. 2 are worked out as under :—

The quantities purchased towards the close of the year which ordinarily make up the closing balance on hand on 31st March are valued at the rates actually paid for and the total balance available valued at the rate struck off on the average of each article.

(c) For rates for supplies specified at item No. 3, the total annual consumption of each article is taken to the extent of the previous year. The fresh quantity to be purchased to supplement the closing balance available under item No. 2 for making up the total requirements of the year is then determined. The fresh stock of each article to be purchased for supply is valued at the contract rates for the year and after totalling up the closing balance and the new purchases, the average rate is struck off, adding 5 per cent. for handling and wastage (*vide* orders issued in Government Resolution, General Department, No. 161, dated 25th March 1922).

A further 10 per cent. to cover departmental charges is also added to the total value of the supplies made to chargeable officers. (Government Resolution, General Department, No. 5013, dated 28th April 1931).

285. *Chargeable officers*—

(1) All commerical departments of the Government of Bombay ;

(2) The Central offices located in the Province of Bombay ;

(3) Officers of other Governments ;

(4) Officers of the Development and Lloyd Barrage Departments.

Government have decided not to supply stationery articles on payment to local bodies without the express sanction of Government. (Government Resolution, General Department, No. 7436, dated 18th March 1929). The question of recovering departmental charges from these officers does not therefore arise.

286. *Purchases in India.*—The prices of purchases made in India will be fixed on the contract rates for the year *plus* 5 per cent. charge to cover handling and wastage.

287. *Stores obtained from England.*—The actual sterling price as per invoices is converted into Indian rupee value on the average exchange rate prevailing during the month (such exchange rates are communicated by the Accountant General, Bombay, every month) and the charges actually paid, as under, are added to the original price paid in England :—

1.	Packing and Steamer freight, etc.	} Paid in England.
2.	Home and Insurance, etc.	
3.	Customs Duty paid	} Paid in India.
4.	Port Trust charges	

Note.—For the purpose of valuing the stores in lump, the prices shall be calculated to the nearest anna. Six pies and above shall be taken as one anna, the rest being altogether ignored.

Note 2.—The date of sailing of a steamer from England is considered to be the date of purchase in England for settling the average exchange rate prevailing during the month.

Orders on the addition of departmental charges on the cost of supplies made from the Bombay Stationery Office.

Paragraph 1 of Government Resolution, General Department, No. 5013, dated 12th June 1929 :—

"Government are pleased to direct that as the Bombay Stationery Office is a Service Department, departmental charges should not be levied by that office on the articles supplied to the provincial officers under the Government of Bombay."

Government Resolution, General Department, No. 5013, dated 28th November 1929 :—

"Read again paragraph 4 of Government Resolution, No. 5013, dated the 12th June 1929.

RESOLUTION.—Government are pleased to direct that in future a departmental charge of 10 per cent. should be levied on articles supplied on payment by the stationery Office to (*a*) the Commercial Departments of the Government of Bombay, (*b*) the Central Officers in the Presidency, (*c*) other Governments, and (*d*) the Development Department and Lloyd Barrage Department. As Government have decided not to supply articles of stationery on payment to the Local Bodies without the express sanction of Government (*vide* Government Resolution No. 7436, dated 18th March 1929), the question of recovering departmental charges from them does not arise."

Government Resolution, General Department, No. 7436, dated 18th March 1929.

Letter from the Superintendent, Government Printing and Stationery, No. A.B. 3433, dated the 4th February 1929 :—

"I have the honour to report that this office supplies stationery articles on payment to certain Local Bodies, but no Municipalities have yet been supplied with stationery articles. Some of the Municipalities are now sending their indents to this office for their supplies as they have probably discovered that they can obtain stationery articles from this office at more favourable rates.

I have therefore to enquire whether this office should supply stationery articles to Municipalities on payment in future.

RESOLUTION.—Government are pleased to direct that the supply of articles of stationery made on payment by the Stationery Office at present to Local Bodies should be discontinued and that in future no articles should be supplied to such bodies or other private institutions without the express sanction of Government."

Government Memorandum, General Department, No. 7436/G, dated the 17th July 1929 :—

"The undersigned presents compliments to the Commissioner in Sind, and with reference to his Memoranda No. 16486-G, dated the

14th May 1929 and 10th June 1929, on the subject of the supply on payment of stationery articles to the District Local Boards, Nawabshah and Larkana, from the Government Stationery Office, is directed to say that Government consider that Local Bodies should obtain their stationery locally or from the nearest big town. They also do not consider it desirable that the Stationery Office should compete with private manufacturers and traders. In these circumstances and as it is convenient that a common principle of supply should be followed in the case of all quasi Government institutions, Government regret that they cannot reconsider the orders passed in Government Resolution, General Department, No. 7436, dated the 18th March 1929, and sanction the requests made by the District Local Boards, Nawabshah and Larkana, for special treatment."

Government Resolution, General Department, No. 5013, dated 28th April 1929 :—

RESOLUTION.—The supply of stationery articles on payment to the Central Officers should be discontinued.

The supply on payment of woollens required for peons' clothing by Central Officers should be continued and a 10 per cent. departmental charge should be levied on the cost of the supply made. Some officers of Government in the Bombay Province are authorised to obtain their supplies of stationery *on payment* from the Stationery Office. A departmental charge of 10 per cent. should be levied on articles supplied on payment.